

**IN THE UNITED STATES DISTRICT COURT FOR THE  
WESTERN DISTRICT OF PENNSYLVANIA**

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	
v.	)	Civil No. 08-cv-00273 (ANB)
	)	
LARRY L. STULER,	)	
	)	
Defendant.	)	

**UNITED STATES' REPLY TO DEFENDANT'S  
STATEMENT OF MATERIAL FACTS**

The United States replies to the defendant's response to the United States' statement of facts not in genuine dispute as follows:

- 1-8. The United States incorporates by reference paragraphs 1-8 of the Statement of Material Facts filed in support of the United States' Motion for Summary Judgment.
9. The United States is without knowledge to admit or deny the factual allegations of paragraph 9. The United States denies that paragraph 9 is material because the factual allegations of paragraph 9 are premised on defendant's patently frivolous misinterpretation of 26 U.S.C. § 936, which has no applicability to this case in fact or law. (See United States' Reply to Def.'s Resp. To United States' Mot. for Summ. J.)
10. The United States is without knowledge to admit or deny the factual allegations of paragraph 10. The United States denies that paragraphs 10 is material because the factual allegations of paragraph 10 are premised on defendant's patently frivolous misinterpretation of 26 U.S.C. § 936, which has no applicability to this case in fact or law. (See United States' Reply to Def.'s Resp. To United States' Mot. for Summ. J.)

11. Denied that paragraph 11 is undisputed and denied that paragraph 11 is material. The factual allegations of paragraph 11 are premised on defendant's patently frivolous misinterpretation of 26 U.S.C. §936, which has no applicability to this case in fact or law. (See United States' Reply to Def.'s Resp. To United States' Mot. for Summ. J.)
12. Admitted that included in defendant's response is a declaration of the defendant. United States denies that the factual allegations of paragraph 12 and the referenced declaration are undisputed and denies that they are material. The factual allegations of paragraph 12 and the referenced declaration are premised on defendant's patently frivolous misinterpretation of 26 U.S.C. §936, which has no applicability to this case in fact or law. (See United States' Reply to Def.'s Resp. To United States' Mot. for Summ. J.)
13. The United States relies on its fully briefed motion for summary judgment for its assertion of other material facts necessary for the Court to determine the motion for summary judgment.

DATED: June 18, 2009

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